

The scenario continues. Joe and Janet Clark's home was burglarized and several items stolen. You have entered the information for all six stolen items on two Forms 4684.

The amounts on line 9 (columns A thru D) on the first Form 4684 were \$75, \$500, \$270, and \$50.

The amounts on line 9 on the second Form 4684 were \$1,000 and \$500.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	10		
11	Enter the <b>smaller</b> of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- . . . . .	11		
12	Subtract line 11 from line 10 . . . . .	12		
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.				
13	Add the amounts on line 12 of all Forms 4684 . . . . .	13		
14	Add the amounts on line 4 of all Forms 4684 . . . . .	14		
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul>	15		
16	If line 14 is <b>less</b> than line 13, enter the difference . . . . .	16		
17	Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .	17		
18	Is line 17 less than line 16? <input type="checkbox"/> <b>No.</b> Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16.			
19	Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions . . . . .	19		
20	Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	20		
21	Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	21		